DHHS
OFFICE OF THE CONTROLLER

ACCESS
COST REPORT APPLICATION

TRAINING MANUAL
FY 2007

WHO TO CALL FOR HELP

For questions or problems regarding what items go where on the Cost Report application, or have technical questions on the application, and need immediate help, call Mike Thompson at the **DHHS Office of the Controller, Rate Setting Branch.**

Rate Setting:	**(919) 855-3681**	**Mike Thompson**
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TABLE OF CONTENTS

Access Cost Report User's Manual

FY 2007

APPENDICES

MENTAL HEALTH COST REPORTING LETTER DATED JANUARY 12, 2007	**A**
2007-2008 MENTAL HEALTH COST REPORT REQUIREMENTS LETTER DATED APRIL 18, 2007	**B**
CLARIFICATION OF COST REPORTING REQUIREMENTS FOR PRIVATE PROVIDERS LETTER DATED JUNE 1, 2007	**C**
COST REPORTING TRAINING SESSIONS LETTER DATED JUNE 4, 2007	**D**
GUIDELINES TO DISTINGUISH BETWEEN ADMIN AND DIRECT CARE COSTS – SPREADSHEET (CHART OF ACCOUNTS)	**E**
CROSSWALK EXAMPLE WORKBOOK	**F**
SUPPLEMENTAL WORKBOOK (FORMS 1 THROUGH 11)	**G**
PERSONNEL IMPORT SPREADSHEET EXAMPLE	**H**
DRAFT SERVICE LIST FOR 2007 COST REPORTING	**I**
CONTRACT PROVIDER IMPORT SPREADSHEET EXAMPLE	**J**
EXAMPLE TIMESHEET	**K**
GLOSSARY	**L**

WELCOME TO COST REPORT TRAINING

INTRODUCTION

This is the 2007 Access Cost Reporting Training Manual. This is the sixth year using the Access Cost Reporting Process. The program has a completely new look to it this year. It runs faster, there are no long delays waiting for reports to come up, combined a few screens, improve the flow of data entry and added some versatility. This new program should be easier for private providers filing a cost report for the first time or Local Management Entities (LMEs) who filed cost reports for several years.

This training manual and is being released to allow participants to get an over view of the cost report program before coming to training. Please see Appendix D to see the scheduled dates and location of the training sessions. The program is not being released at this time. The program shown in this manual and used during the training is a demonstration version. This has been a major re-write of the cost report application. 95% of the program is done, working and ready to show, but there are a few items that still need to be locked down, cleaned up and reports finalized. There also may be errors that participants in the training sessions will find that will need to be fixed. The final applications will be release later this summer along with a full Users Manual that will explain any additional changes made.

Experience in the previous cost reporting process is not assumed but is referenced in order to make the reporting process clearer to the user. This manual covers the technical aspects of the cost report. By technical, we mean to say the introduction to and explanation of the application with respect to functionality and usability. If you can, review this training manual prior to coming to training and bring a copy with you, it will be time well spent.

THE APPLICATION

The Access Cost Report version consists of multiple tables of data values that are populated as the user enters information into the various forms. The data tables are used to produce the primary cost reports named Schedule 1s and Schedule 2. The program is also able to generate a number of smaller reports pertaining to allocations and displaying lists of data. One of the advantages of the application includes being able to access all the data elements entered by the user for data analysis and comparisons. Some other advantages include:

- **The windows comfort zone.** With the world having converted to the windows format, all of us are now familiar with the dialog box. Make a couple of choices, change a couple of options and voila! For example, insertion of cost center is a snap, as is deletion (careful!).

- Another advantage of the Access application structure is the consolidated data storage. Having all the data elements of the Schedule 1s and 2 in tables allows you to look at the data in multiple angles.

2007 COST REPORT FEATURES & UPDATES

- ✓ The Cost Report Application is in Access
    - ✓ Easy access to all data elements entered into the database
    - ✓ Data Entry screens and reports produced
    - ✓ Pre-set printing formats to just click on a report name – all reports print with LME or Provider name, name of report, name of cost center, date and time

- ✓ Services
    - ✓ The draft service list (Appendix I) has been revised to remove unnecessary services

- ✓ Report Manager
    - ✓ Reports will run faster
    - ✓ Currently under contraction

- ✓ All New Input Screens
    - ✓ New Main Menu screen for entering provider information
    - ✓ New Cost Center Expenses screen combines 3 screens into one
    - ✓ New Personnel screen can use hours or FTE information and assign services on the same screen
    - ✓ An Import feature from an Excel spreadsheet is available for the Personnel screen
    - ✓ New Contract Provider screen assign services, units & dollar amount on the same screen
    - ✓ An Import feature from an Excel spreadsheet is available for the Contract Provider screen
    - ✓ New Non Personnel Adjustment screen (formally Special Item screen) allows for more versatility
    - ✓ New Unit screen only shows services assigned on Personnel & Contract Provider screens

- ✓ The number of decimal places in the Personnel input screen is still 3 in order to bring consistency between input screens and reports. There were rounding differences between reports and errors that were not easily located due to some input screens and reports still using 3 decimal places even though 6 could be entered in the Personnel input screen.

- ✓ On the Non Personnel Adjustment screen can system allocate special item expenses (i.e. Interest, Rent, Travel, Fixed Assets, and Moveable Assets) or can directly assign these expenses and the system will automatically adjust itself.

- ✓ You can NOT assign 0 FTEs on the Personnel screen.

OPENING THE APPLICATION

For training purposes, this program will already be loaded onto computers on-site. Full instructions on how to download the final program and opening the program for the first time will be explained in the full Users Manual to come. For now, users will only have to double click on an icon that will look and read something like this.

2007 MH Cost Report

After double clicking on this icon, the Main Menu will come up.

MAIN MENU

The Main Menu screen is shown below.

The information on this Main Menu will identify the provider submitting the cost report and will put the organization name on each report. Please enter the following information:

- Organization Name: The name of your organization that matches your federal tax ID number.
- NPI Number(s): Please enter your 10 digit numeric number(s) into this field.
  NPI stands for National Provider Identifier, which is a standard unique health identifier for health care providers adopted by Health Insurance Portability & Accountability Act (HIPAA) in January 2004. All health care providers (except small health plans) must comply by having a NPI number by May 23, 2007. Small health plans must have a NPI number by May 23, 2008. If you want additional information about this national requirement, check out the following web site: http://www.tricare.mil/hipaa/identifiers.html and click on any of the links listed there.
- Report Year: The Cost Report year organization is submitting.
- Federal Tax ID: The organization's federal tax ID number.
- Medicaid ID: The organizations Medicaid provider number(s) used to bill for services provided.

- Organization Type: There are two check boxes here. By clicking on the box beside Private Provider, it identifies the organization as a private provider. By clicking on the box beside LME, it identifies the organization as a Local Management Entity (LME).

The three buttons at the bottom of the screen, **Exit, Export Data** and **Create Backup**, we will go over these later on in the manual.

At the top of the Main Menu screen is a yellow bar which contains the screen names where cost report data is entered. We will go through each of these screens in the optimal order information should be entered. To choose a screen move the cursor on top of the screen name like **Cost Center Expenses** and click.

COST CENTER EXPENSES

From the Main Menu click on **Cost Center Expense** and the screen below comes up.

On the left hand side of the screen, in the blue margin, there are seven (or eight) menu links to help navigate around the program. Move your cursor on top of a label like **Main** and click on it and that will take the user back to the Main Menu screen explained above. The next five links (Manually Allocate Non Personnel Costs, Personnel, Contract Providers, Units and Reports) match the ones on the Main Menu in the yellow bar and take the user to other data entry screens. The last one (Service Objectives) will be discussed later in the manual.

Before any data can be entered into the program, the first thing to do is to name the cost centers. A cost center name is user defined and should match the cost or departmental expenses shown on the audit or financial statements. At the top of the screen beside the label "Cost Center" it says "Enter New Cost Center or Select from list". Click in the box and type in the name of the cost center and press the **Enter** or the **Tab** key. When pressing the **Enter** (or **Tab**) key a pop up box will appear that says "Would you like to add _____ as a new cost center?" Clicking **Yes** will add the name as a

cost center and move the cursor over to the 1XX box ready to enter expense data. If the audit or financial statements are available for this cost center, enter them now or come back later to do it.

Clicking on **No** to the "Would you like to add _____ as a new cost center?" question**,** the name will not be added to the program.

To add the next cost center name, click on the **New** button at the bottom of the screen and type in the next name.

When the user leaves the Cost Center Expense screen and comes back to it, to bring up an already named cost center can be done one of two ways. Type the first couple letters of the name or use the drop down arrow. When clicking on the drop down arrow, it will bring up the list of cost center names already entered, an example is shown here.

If the user wants to delete a cost center, in the "Cost Center" box bring up the name of the cost center to be deleted. When the cost center is showing on the screen, press the **Delete** button at the bottom of the screen. This deletes the cost center from the database. Please be careful because once a cost center has been deleted to get it back if done by mistake, it will have to be re-keyed.

CAUTION: If a cost center is deleted **after** assigning personnel to it, those persons will still be in the Personnel list but under the Cost Center column there will be a blank. This means that these costs would no longer be included in the costs for any cost center. The personnel affected will need to be reassigned to the appropriate cost center(s) (see Personnel on page 12).

ENTERING COST CENTER EXPENSES

After cost center names have been assigned, to enter the rest of the information needed for this screen comes from the final audit or financial statements. After entering a cost center name the cursor automatically points to the "Personnel – 1XX" box, so let's start there.

Expenses for the cost report are categorized into 7 line items, shown here. The detail for these expenses do not need to be shown in the cost report because that will be shown on the audit or financial statements which the Controller's Office reviews and ties back to the number placed here.

There is a chart of accounts on the Controller's Office website and Appendix E of this manual that shows what type of expenses goes into each of these expense line items. The name of the file is: "Guidelines to Distinguish between Admin and Direct Care Costs – spreadsheet". Expenses can be set up to match this layout which will make it easier to enter data into the cost report or a crosswalk can be provided. A crosswalk shows how expenses on the audit/financial statements are mapped into these expense lines. An example of a crosswalk is provided in Appendix F.

Take a quick look at Appendix F. The first tab in the workbook called "Per Audit" shows a private provider's audit that was turned in for the 2006 cost report. It shows the provider had five cost or departmental expense centers; Outpatient Treatment, Residential Treatment, Judicial Services, Prevention/Intervention Education Services and Administration. The second tab called "Crosswalk" takes the Outpatient Treatment cost center and crosswalks the individual audit line items into the 1XX through 8XX expense lines. The totals highlighted in blue go into the boxes shown above. This is

an example of what a crosswalk could look like, not how it has to be done, but it does need to give the same type of information.

The box labeled "Personnel Verification Total" is not an input box. The number shown here will come off the Personnel screen when information is entered there. The number in this verification box should match the number placed in the 1XX box. If it doesn't match then either the number keyed into the 1XX box was miss-keyed or something on the Personnel screen needs to be fixed.

The next section of our Cost Center Expense screen, shown here, is looking at your Non Personnel costs. Non Personnel costs are all expenses except for personnel costs (1XX) added together. As costs are entered on the 2XX through 8XX lines, they are automatically added together and shown in the box labeled "Non Personnel Costs". When all expenses are entered, the cursor will be sitting in the "Contract Production" box.

Non Personnel Costs	0.00
Contract Production	0.00
Other Adjustments	0.00
Out Of Compliance	0.00
Mortgage Principal	0.00
Central Allocation	0.00
Total Adjustments	0.00

In this Non Personnel section of the screen is where costs are subtracted that are not allowed to be part of rates.

Contract Production: Backing out costs associated with revenue generating activities by clients. These costs should be deducted to the extent of revenue generated only. This includes wages for clients and costs of materials to the extent of revenue, but not to exceed total expenses.

Other Adjustments: Place on this line other expenses that should not be included in costs. Examples include but are not limited to related party rent, bad debts, fines and penalties, assets to be depreciated and legal fees due to lawsuits. Reimbursable sales taxes, personal expenses for clients, personal allowances for clients deposited by provider and then paid to the client would also be included on this line.

Out of Compliance: On this line indicate items identified in the audit/financial statements which need to be taken out of service costs, because the audit/financial statements have not been adjusted for the item. These items will only occur if the provider does not make corrections for these items prior to the final audit/financial statements being published.

Mortgage Principal: If it was expensed, the mortgage principle amount of the payments should be placed on this line. These expenses are not allowed in the rates. Note: The interest portion of the mortgage payments is allowed so do not include it here.

Central Allocation: For an LME, they would indicate the costs allocated to their program from the county for services provided by the county (i.e. purchasing, payroll, rent) for which the LME did not incur costs. These dollar amounts must be identified in the County Allocation Plan and a copy of the respective pages of the allocation plan must accompany the cost report.

Private providers would indicate the costs allocated to their program from a central office (i.e. purchasing, payroll, rent) for which the provider did not incur costs. These dollar amounts must be identified in the audit and the audit must detail the allocation method. Only the costs associated with North Carolina should be included. If the audit totals include these costs, no entry is made to this line. In addition, if you have prepared other cost reports, only include the portion of the costs associated with mental health in this report.

If any portion of the county allocation is for direct care (such as when County provides a treatment center), then these costs can be handled in one of two ways:

1) **Place a negative amount on the "Other Adjustments" line, or**
2) **Add a separate cost center, appropriately named "Directly Assigned Allocated Costs" with the appropriate service objectives.**

NOTE: The Out of Compliance and Other Adjustment items require an explanation to provide a clear audit trail and allow for supporting evidence to be presented. This explanation should be provided on the Notes worksheet (Form 11) of the Supplemental workbook (see Appendix G). Indicate the dollar amount and the type of cost involved and the reason it is being deducted. For Out of Compliance items additionally indicate in the notes the page on the audit in which the item is identified and discussed.

The next section of the Cost Center Expense screen is detailing specific expense items included in the expense categories (2XX through 8XX lines). These expenses are allocated out to the services provided by this cost center. A copy of this section is shown below.

Fixed Asset Depreciation: Place the depreciation costs for fixed assets here. The detail of this depreciation expense is shown on Form 5 of the Supplemental workbook (see Appendix G). Fixed assets are those assets that can't be moved like; buildings and land.

Moveable Asset Depreciation: Place the depreciation cost for moveable assets here. The detail of this depreciation expense is shown on Form 4 of the Supplemental workbook (see Appendix G). Moveable assets are those assets that can be moved like; automobiles, desks, computers and copiers.

Travel: This is travel expenses that are not related to providing services to clients.

Rent: Place the rent expense amount for this single cost center here.

Interest: Here is where mortgage interest expense is explained for this single cost center.

Beside both Fixed and Movable Asset Depreciation there is a check box. The only reason to put a check in these boxes is if the fixed and moveable asset depreciation expense **is not** included in the expense category (2XX through 8XX) lines. If it **is** included then **do not** check these boxes.

Our last little section of the Cost Center Expense screen gives some versatility we haven't had before. Here is a copy of this last section.

Admin Cost Center: If the cost center name shown is the Administrative cost center (whether it is called Administration or not), then please check the "Admin Cost Center" box.

Contract Cost Center: If the cost center name shown has expenses that have nothing in it but contract expenses, then please check the "Contract Cost Center" box. Note: if this cost center is a contract cost center there should be no costs in the "Personnel – 1XX" box.

Total Expenditures: This box is the total of all the expenses shown in the 1XX through 8XX boxes and should match the audit/financial statements for this cost center.

At the very bottom of this screen, we have already talked about the **New** and **Delete** buttons back on page 9. The two buttons we haven't gone over yet are **Save** and **Cancel.** The **Save** button will save the information entered on the screen before leaving it. The **Cancel** button will undo any changes on the current page. If the cost center has not been added, meaning the user is working on a new cost center, all fields will return to zero and the cost center will be reset. If the user is working on an existing cost center, the amounts will revert to the previous amounts before any changes were made.

PERSONNEL

After all cost center names have been defined on the Cost Center Expense screen, the next thing to do is enter personnel. Personnel can be entered into the program before all the information on the Cost Center Expense screen is entered, but at a bare minimum, all cost center names have to be entered. To get to the Personnel screen, click on the **Personnel** link in the blue left margin of the Cost Center Expense screen or go back to the Main Menu (by clicking on the **Main**) and click on the **Personnel** link in the yellow bar at the top of the screen. The Personnel screen should look like this.

In years past, personnel were keyed into a main screen, similar to the one shown above. Then on another screen, employees were to assign the services they provided. This year we tried to make this simpler by performing these two tasks at the same time. The draw back is that if an employee provided multiple services, they have to be added in for each service they provided. For example let's say an employee named H. Gezit spends half his time providing Community Support Child (H0036 HA) and the other half providing DMH Outpatient Treatment Group (H0004 HQ). Then H. Gezit would be keyed on the screen above twice with the Community Support Child service and 1040 hours keyed on one line and on another line DMH Outpatient Treatment Group service and 1040 hours. Also if an Employee works in more than one cost center they will have to be keyed in for each cost center and each service they provided.

The following fields are available:

Staff ID: This is an alphanumeric field. This is to help in cases just mentioned above where an employee provides more than one service and/or works in more than one cost center. By giving an employee an ID number and used each time they are keyed into the program will allow the user to verify how their time is split out. The numbering system can be as easy as 1, 2, 3, or if your organization has as internal staff ID, maybe that can be used.

Name: Enter the name of the individual, but remember to enter the name in a meaningful way since the main sort for this screen is by this name field. May want to enter the last name first or maybe you don't want to identify employees with a name, then use something else that an auditor can use to identify those entered on the cost report with employment records. This is a required field.

Title: This is a required field a title or position type must be entered.

Cost Center: This is where a person or position is assigned to a specific cost center that was defined in the Cost Center Expense screen and why that is done first. Choose a cost center by typing the first few letters of the cost center name or using the drop down box.

Service: This is where to assign the service the person provided during the year. Choose the service by using the drop down box. Here is what the service drop down box looks like.

The box shows both the Medicaid bill code and description. There are also some services that don't have bill codes like CPT Codes, where any CPT code (90801, 90805, etc.) are lumped together. There are also some administrative services like Administration, General Support, Not Cost Found, and etc.

Hours Worked: This is where to enter the annual hours worked by the employee for the service just identified in the Service column.

FTEs: When the Provide Provider check box is marked, this column will be grayed out and no information can be entered into it. When the LME check box is marked, either the Hours Worked or FTE column can be used. If annual hours are keyed in the Hours Worked column, then the Full Time Equivalent or FTE is automatically calculated and the box is grayed out. However if you already know how to calculate the FTE, just key that figure into this column. If keying in the FTE percentage, then the Hours Worked column should be blank.

Total Wages: This is where total wages paid to the employee for the assigned cost center are entered for the year. Let's take our example used earlier with H. Gezit who provides two services (H0036HA and H0004HQ) and makes a total of $30,000 between both wages and benefits. If H. Gezit only works in one cost center, then he would be entered once for service H0036HA with Total Wage and Benefits of $30,000 and again for service H0004HQ with Total Wage and Benefits of $30,000. Now let's say instead H. Gezit works in two separate cost centers (Mental Health and Substance Abuse) providing these services. He is still entered in on two lines because of the two different services he provides but now because his salary expense is between two different cost centers it needs to be split too. So if his time is split evenly, he would be entered for the Mental Health cost center, service H0036HA, with Total Wages and Benefits of $15,000. On another line he would be entered again for the Substance Abuse cost center, service H0004HQ with Total Wages and Benefits of $15,000.

Benefit %: This field would be used if personnel benefits are recorded on the financial statements as a percentage of wages. If this cell is used, indicate the percentage of the salary which is related to benefits and the application will calculate the dollars based on the percentage and place them in the Benefits cell. The format for the Benefit Percentage cell is 0.000000; thus if 15.5% is to be keyed, please enter 0.155.

Benefits: If the Benefit % column is not used, enter the actual cost of the benefits per the audit into this column for the respective individual or position. Just as in the Wages column, if an employee provided multiple services and/or worked in more than on cost center, key in the total benefits paid for the cost center.

Travel Hours and Training Hours: These last two columns on the screen are for informational purposes and will be used for a report on the Report screen. The hours shown in these columns will have no bearing to the rates on Schedule 2. For the employee, for this service code, enter the annual hours for travel for this service in the Travel Hours column. In the Training Hours column, enter the annual hours the employee spent at training for this service during the year.

As mentioned above for the Name column, the main sort for the Personnel screen is by Name, however if you wish to change how the information is displayed, just single click on the name of the following columns: **Staff ID, Name, Title**

or **Cost Center**. When this is done the screen will resort by the selected heading, in ascending order. However, when the Personnel screen is left and later come back to it, the sort will return to the main sort by the Name column.

At the bottom of the screen there are four buttons labeled **Import, New, Delete** and **Delete All.**

By clicking on the **New** button, this will take the user to a blank line at the bottom of the screen to add a new employee to the list.

By clicking on the **Delete** button, this will delete the employee where the cursor is sitting. If the person was deleted by mistake, they will need to be re-keyed

By clicking on the **Delete All** button, a message box will pop up that looks something like this. If **Yes** is clicked, everyone shown on the Personnel screen has been deleted. If **No** is clicked, nothing will happen. This **Delete All** button can be

use if some personnel has been keyed in and then later decided to use the **Import** button feature and what to start all over.
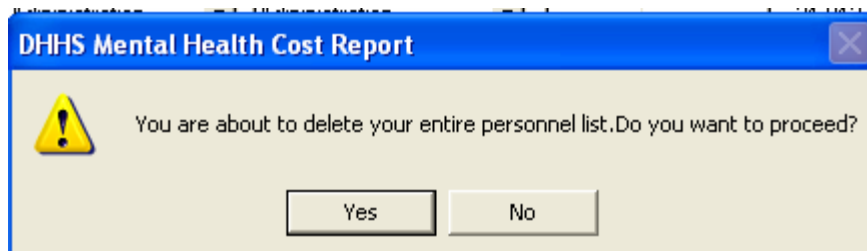
Import was a new feature added last year. This is an alternative to entering personnel information into the program as explained above. **Import** will allow personnel information from an Excel spreadsheet be imported into the program. Still have to enter all cost center names into the Cost Center Expense screen (explained on page 8) before using this feature. The Excel spreadsheet does have to be set up in a specific way. An example is shown below. A larger version of this example can be found in the appendices, Appendix H.

	A	B	C	D	E	F	G	H	I
1	Name	StaffII	Title	CostCenter	ServiceObjective	HoursWorke	TotalWa	Benefits	FTEs
2	Gezit, H	1000	SWII	Mental Health	Community Support - Individual - Child, valid 3/20/06	1040	31488	7872	0.5
3	Gezit, H	1000	SWII	Mental Health	DMH Outpatient Treatment Group	1040	31488	7872	0.5
4	Am, I	2000	SWIII	Mental Health	Community Support - Individual - Adult, valid 3/20/06	2080	32595	8148.75	1
5	Help, L	3000	SW Supervisor	Mental Health	Internal Management Support	520	40590	10147.5	0.25
6	Help, L	3000	SW Supervisor	Mental Health	Diagnostic Assessment, vaild 3/20/06	1560	40590	10147.5	0.75
7	Hand, R	4000	SWII	Mental Health	Community Support - Individual - Adult, valid 3/20/06	1040	30012	2128	0.5
8	Moore, G	5000	QDDP	Mental Health	Internal Management Support	1040	28520	7130	0.5
9	Rogers, T	1600	Medical Records	Mental Health	General Support	2080	26908	6727	1
10	Charge, M	6000	Progr Mgr	Mental Health	Internal Management Support	2080	42312	10578	1

The main thing about setting up the spreadsheet for the import feature to work are the title names at the top of each column (shown in bold print) and they <u>have</u> to match the column names on the Personnel screen (with no space in between words). Next the name keyed into the "CostCenter" column must match the cost center names on the Cost Center Expense screen. Lastly the service identified in the "ServiceObjective" column must match the services listed on Appendix I, putting the name of the service only. The "CostCenter" and "ServiceObjective" columns are not case sensitive when uploaded into the program, but otherwise have to be identical to the cost center and service name in spelling and spacing. If the cost center and service names do not match exactly, on the Personnel screen the field will be blank and a cost center and/or service will have to be picked using the drop down box. The spreadsheet file does not have to be a specific name and doesn't have to be located in a specific directory. Also notice from the example given above, that not all the columns on the Personnel screen have to be shown. In the example above, the Benefit %, Travel Hours and Training Hour columns have been left out. The columns also don't have to be in any specific order for the file to import. As long as the column headings match, it doesn't matter what order they are in. Another thing to remember, there can be no blank columns between named columns.

Note: This feature can be used as many times as needed and the Personnel screen doesn't have to be blank to use it. If the same spreadsheet file is imported more than once, could be importing the same people multiple times. Please be careful.

From the Personnel screen click on the **Import** button (see figure above on page 12). The Windows box on the next page will appear. Go to the sub-directory where the personnel file is saved in and highlight the file as shown and click

OK.   After clicking on **OK** the information on the Excel spreadsheet will be showing on the Personnel screen as seen below.

A couple more notes to remember about this feature. If additional employees have to be added after the import feature was used, the additional employees could either be directly keyed into the program under **Personnel** or imported from a different file name than what was used to import employees the first time. If you start keying in personnel information directly into the program and then decide to use the import feature, don't key the same employees into Excel spreadsheet.

NOTE: If other Personnel costs are coded to the 1XX Personnel account on the chart of accounts, but these costs are not directly associated with a particular person or position, these costs should still be listed on the Personnel

screen. They must also be assigned as Administration or General Support. These costs can be added by listing the item (i.e. Board expenses, Other Professional, Workers Comp, etc.) in the name and/or title field, placing 0.001 in the FTE column, and placing the cost in the Total Salary or Total Benefit column as appropriate. (See an example line from the Personnel screen shown below for Workers Comp) DO NOT PLACE THESE COSTS IN THE NON-PERSONNEL COST TOTAL.

Staff ID	Name	Title	Cost Center	Service	Hours Worked	FTEs	Total Wages	Benefit %	Benefits	Travel Hours	Training Hours
1000	WORKERS COMP	NON STAFF BENEFITS	SEC Direct Services ▾	General Non-UCR Exper ▾		.001	0.00		19,325.00		

If other professional cost items are involved in direct care, the report will be more accurate if the respective FTEs are calculated by dividing the hours paid by the available hours. If the other professional cost is associated with items that are not direct care, .001 FTEs should be used.

NON PERSONNEL COST ASSIGNMENT

On the Non Personnel Cost Assignment (formally called the Special Items) screen, this is where the program allocates the non personnel expenses to services assigned to the cost center. The screen below is what it will look like when first opened.

When choosing the Non Personnel Cost Assignment screen, if done from the Cost Center Expense screen, the cost center currently selected will automatically be selected here. Otherwise it will show the first cost center (alphabetically) in the cost center list. To choose another cost center, either type the first couple of letters of the cost center name, or use the "Cost Center" drop down box. When choosing a cost enter name, under the titles Travel, Rent, Interest, Fixed and Moveable Asset Depreciation and Adjusted Non Personnel Costs, the same numbers shown on the Cost Center Expense screen for these same fields, will be brought over.

If the cost center chosen has no direct care costs, like an Administrative cost center, the screen will look something like this.

Non Personnel Cost Assignment

Cost Center
[Administration ▼]

	Travel	Rent	Interest	Fixed Asset Depreciation	Movable Asset Depreciation	Adjusted NonPersonnel Costs
	0.00	10,000.00	1,000.00	10,000.00	1,000.00	-103,837.00
Remaining to be allocated:	0.00	0.00	0.00	0.00	0.00	0.00

Services Provided   FTEs   FTE %

| Total | | | | | | |

Save   Cancel   Reset

No direct care services are assigned to the cost center above and because this is an Administration cost center, these costs will be allocated by the system across all services provided. How can the user tell there are no direct care services assigned to this cost center? Because there are no services listed under Services Provided. If there should be services assigned to the cost center, then need to go back to the Personnel screen to assign or add someone to this cost center with a service (see Personnel on page 12). **NOTE:** Administrative services like Administration, General Support, and Other Direct Support will not be services shown on this screen. This screen only shows direct care services.

This is an example of a cost center where some direct care services were provided.

The expenses shown under the Travel,

Non Personnel Cost Assignment

Cost Center
[Mental Health ▼]

			Travel	Rent	Interest	Fixed Asset Depreciation	Movable Asset Depreciation	Adjusted NonPersonnel Costs
			0.00	6,000.00	750.00	2,000.00	500.00	19,180.00
Remaining to be allocated:			0.00	0.00	176.47	0.00	117.65	4,512.94

Services Provided   FTEs   FTE %

		FTEs	FTE %	Travel	Rent	Interest	Fixed Asset Depreciation	Movable Asset Depreciation	Adjusted NonPersonnel Costs
H0036 HB	Community Support - Individual - Ac	1.5	0.4615		2,117.65	264.71	705.88	176.47	6,769.41
H0036 HA	Community Support - Individual - Ch	0.5	0.1538		2,117.65	88.24	235.29	58.82	2,256.47
T1023	Diagnostic Assessment, vaild 3/20/0	0.75	0.2308		1,058.82	132.35	352.94	88.24	3,384.71
H0004 HQ	DMH Outpatient Treatment Group	0.5	0.1538		705.88	88.24	235.29	58.82	2,256.47
Total		3.25			6,000.00	573.53	1,529.41	382.35	14,667.06

Save   Cancel   Reset

Rent, Interest, Fixed and Moveable Asset Depreciation columns are allocated based on the FTE % column beside each service. This FTE information comes from the Personnel screen FTE column.

Looking at Rent expense first, say the user wants to directly assign some of this cost to a specific service then just change the number to the desired amount. When it's done, the number will change to a blue colored text identifying it as a manual changes.

Look at Interest and Moveable Asset Depreciation columns; see where there is an amount showing in the "Remaining to be Allocated" line. This is an error. When all expenses are allocated to the services shown, the "Remaining to be Allocated" line should be zero. The Rent and Fixed Asset Depreciation columns are correct, because all costs were allocated to the four services and a zero is in the "Remaining to be Allocated" line.

At the very bottom of the screen are the buttons **Save, Cancel** and **Reset.** The **Save** button will save the information entered on the screen before leaving it. The **Cancel** button will reallocate any amount left on the "Remaining to be Allocated" line after a manual changes was made to the rest of the services based on the FTE %. **Reset** will reset the page back to the original allocation based on the FTE %.

CONTRACT PROVIDERS

Next click on the **Contract Providers** link, and the screen should look like the one below.

Just like the Personnel screen discussed earlier, in years past, there were two screens for contract provider information to be entered on. The main screen looked similar to the one shown above. Then on another screen, contract providers were assigned to the services they provided. This year we tried to make this simpler by performing these two tasks at the same time. If a contract provider provided more than one service, that provider will need to be entered twice. If a contract provider provided the same service, but in two different cost centers, that provider will need to be entered twice. The total units and amount paid per service, per cost center needs to be entered. If the organization doesn't have any contract providers than just leave this screen blank.

For each service(s) a contract provider provided, please enter the following information:

Provider ID: This is an alphanumeric field. This is to help in cases a contract provider provided more than one service. By giving the provider an ID number and used each time they are keyed into the program will allow the user to verify the total amount paid to them came out correct. The numbering system can be as easy as 1, 2, 3, or if the organization has as internal contract ID, maybe that can be used.

Provider Name: The name of the provider organization contracted with.

Cost Center: The cost/departmental expense center the contract was paid out of.

Service Objective: Choose from the list of services available from the drop down box. This should be the service the provider was contracted to perform.

Units: Key the total number of units the contract provider provided.

Amount Paid: The total dollar amount paid for the service shown in the Service Objective column.

At the bottom of the screen there are four buttons labeled **Import, New, Delete** and **Delete All.**

By clicking on the **New** button, this will take the user to a blank line at the bottom of the screen to add a new provider to the list.

By clicking on the **Delete** button, the user is going to delete the provider where the cursor is sitting. If the provider is deleted by mistake, they will need to be re-keyed

By clicking on the **Delete All** button, a message box that looks something like this will pop up. If **Yes** is clicked, all providers shown on the Contract Provider screen have been deleted. If **No** is clicked, nothing will happen. This **Delete All** button is in case the user start keying in providers and later decided to use the **Import** button feature and what to start all over.

DHHS Mental Health Cost Report

⚠ You are about to delete your entire personnel list. Do you want to proceed?

[Yes]   [No]
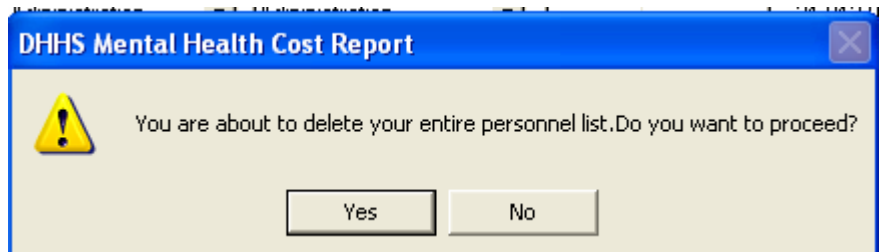
 Import was a new feature added last year. This is an alternative to entering contract information into the program as explained above. **Import** will allow the user to import the contract information from an Excel spreadsheet. Still have to enter all cost center names into the Cost Center Expense screen (explained on page 8) before using this feature. The Excel spreadsheet does have to be set up in a specific way. An example is shown below. A larger version of this example can be found in the appendices, Appendix J.

	A	B	C	D	E	F
1	**ProviderName**	**ProviderID**	**ServiceObjective**	**CostCenter**	**Units**	**ContractDollars**
2	Advancement Services		DMH Outpatient Treatment Group	Contracts for Direct Care	45	1019.7
3	For a Break, Inc		Other Not Cost Found	Contracts for Direct Care	2	53.22
4	Lindsey & Assoc		Community Support - Individual - Adult, valid 3/20/06	Mental Health	18	274.32
5						

The main thing about setting up a spreadsheet for the import feature to work are the title names at the top of each column (shown in bold print) and they have to match the column names on the Contract Provider screen (with no space in between words). Next the name keyed into the "CostCenter" column must match the cost center names on the Cost Center Expense screen.   Lastly the service identified in the "ServiceObjective" column must match the services listed on Appendix I, putting the name of the service only. The "CostCenter" and "ServiceObjective" columns are not case sensitive when uploaded into the program, but otherwise have to be identical to the cost center and service name in spelling and spacing. If the cost center and service names do not match exactly, on the Contract Provider screen the field will be blank and a cost center and/or service will have to be picked using the drop down box. The spreadsheet file does not have to be a specific name and doesn't have to be located in a specific directory. Also notice from the

example given above, that the columns are not in the same order as on the Contract Provider screen nor do all the columns have to be on the spreadsheet. As long as the column headings match, it doesn't matter what order they are in. Another thing to remember is there can be no blank columns between named columns.

Note: This feature can be used as many times as needed and the Contract Provider screen doesn't have to be blank to use it. If the same spreadsheet file is imported more than once, could be importing the same providers multiple times. Please be careful.

From the Contract Provider screen click on the **Import** button (see figure above on page 18). The following Windows box will appear. Go to the sub-directory where the provider file is saved in and highlight the file as shown and click **OK.** After clicking on **OK** the information on the Excel spreadsheet will be showing on the Contract Provider screen as seen below.
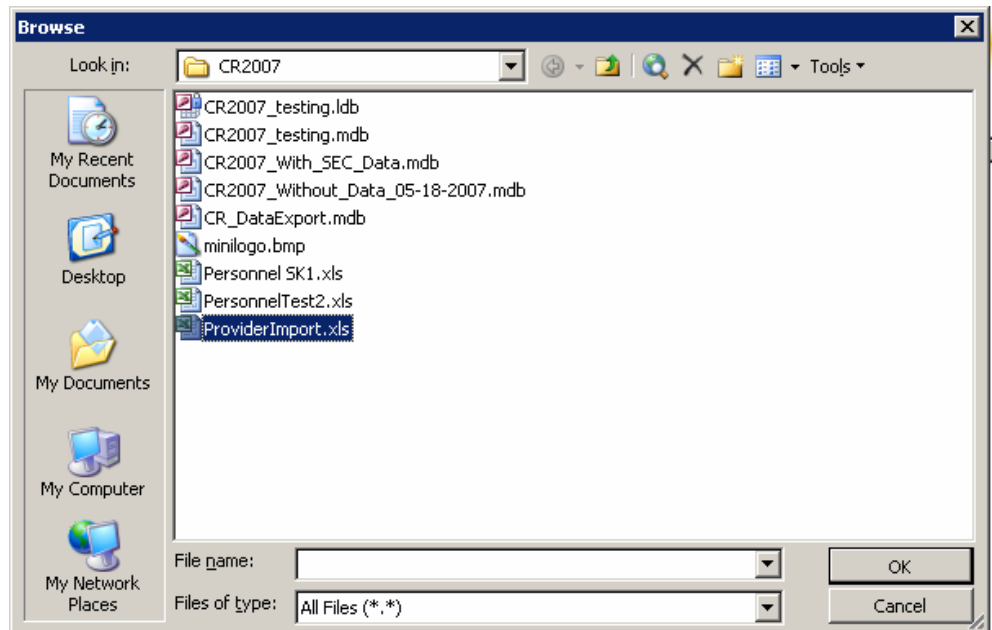
A couple more notes to remember about this feature. If additional contract providers have to be added after the import feature was used, the contract providers can be directly keyed into the program under **Contract Provider** or imported from a different file name than what was used to import providers the first time. If the user starts keying in contract information directly into the program and then decides to use the import feature, then don't key the same providers into Excel spreadsheet.

Contract Providers

	Main	Cost Center Expenses	Non Personnel Cost Assignment	Personnel	Units	Reports

Provider ID	Provider Name	Cost Center	Service Objective	Units	Amount Paid
	Advancement Services	Contracts for Direct Care	DMH Outpatient Treatment Group	45.00	1,019.70
	For a Break, Inc	Contracts for Direct Care	Other Not Cost Found	2.00	53.22
	Lindsey & Assoc	Mental Health	Community Support - Individual - Adult, valid 3/20/	18.00	274.32

Total Records: 3

Total: 65.00   1,347.24

Import   New   Delete   Delete All

UNITS

The **Units** screen should look like this.

Only the services that were assigned to employees on the Personnel and subcontract providers on the Contract Providers screens will be displayed on the Units screen. If a service is not showing on this screen, then it needs to be assigned to an employee (see Personnel on page 12) or to a contract provider (see Contract Provider on page 18).

Actual Units column **-** Make sure to enter the actual units provided to correspond to the cost incurred. Should enter all units provided regardless of the funding source or whether they were reimbursed.

Units Above Contract – The units that go in this column are units provided by a contract agency during the current cost reporting year which are above and beyond the original units contracted. DO NOT INCLUDE UNITS FROM THE PREVIOUS YEAR THAT WERE NOT PAID FOR UNTIL THE CURRENT YEAR.

Total Units – Calculates and displays the sum of the Actual Units and the Units Above Contract.

At the bottom of the screen is an **Update** button. This button should be used if services are added or changed on the Personnel or Contract Provider screens. This will add (or delete) the service automatically to (or from) the screen.

Note: The following services may or may not have units:
General Non-UCR Expenditures, Not Cost Found, CAP – Augmentative Communication Devices, CAP – Home Modifications, CAP – Specialized Equipment and Supplies, CAP – Transportation and CAP – Vehicle Adaptations.

REPORTS

The last link on the Main Menu is **Reports**. This screen displays as seen below.

This screen shows the current reports available. To choose a report, just click on the title and after a few seconds the report will come up. The main reports are those listed under Important Items. Schedule 2 is the main cost report that displays all the information entered, allocating the costs to services and coming up with the rate for each service. The other reports under this heading help to balance the cost report against the audit/financial statements. Those reports under Additional Information may help users to find any mistakes made while entering data. Those under Personnel and Contract Provider help to view the information keyed under those screens in different ways. Should anyone have a suggestion on other reports they would like to see, please let us know.

All the parameters for the reports are pre-set so nothing has to be done with the fonts and page settings.

MAIN MENU, Continued

The last administrative items to talk about on the Main Menu screen are the **Exit, Export Data** and **Create Backup** buttons at the bottom of the screen. Let's take a look at the Main Menu screen again.

The **Exit** button will exit the user out of the program.

The **Export Data** button will allow the user to back up the tables their data was keyed into. The idea of this, is to export the table into another file, so if corrections are made to the Access

program, the exported tables can be imported into a new program file and the user will not have to re-key anything. The Import button is still under construction.

The **Create Backup** button will allow the user to back up the current program and data already keyed. It allows the user to recover a previously saved file in case something should go wrong or a computer or server crash. It is recommended that this be used often and saved to a different drive than the original file.

When **Create Backup** button is clicked the following screen comes up.
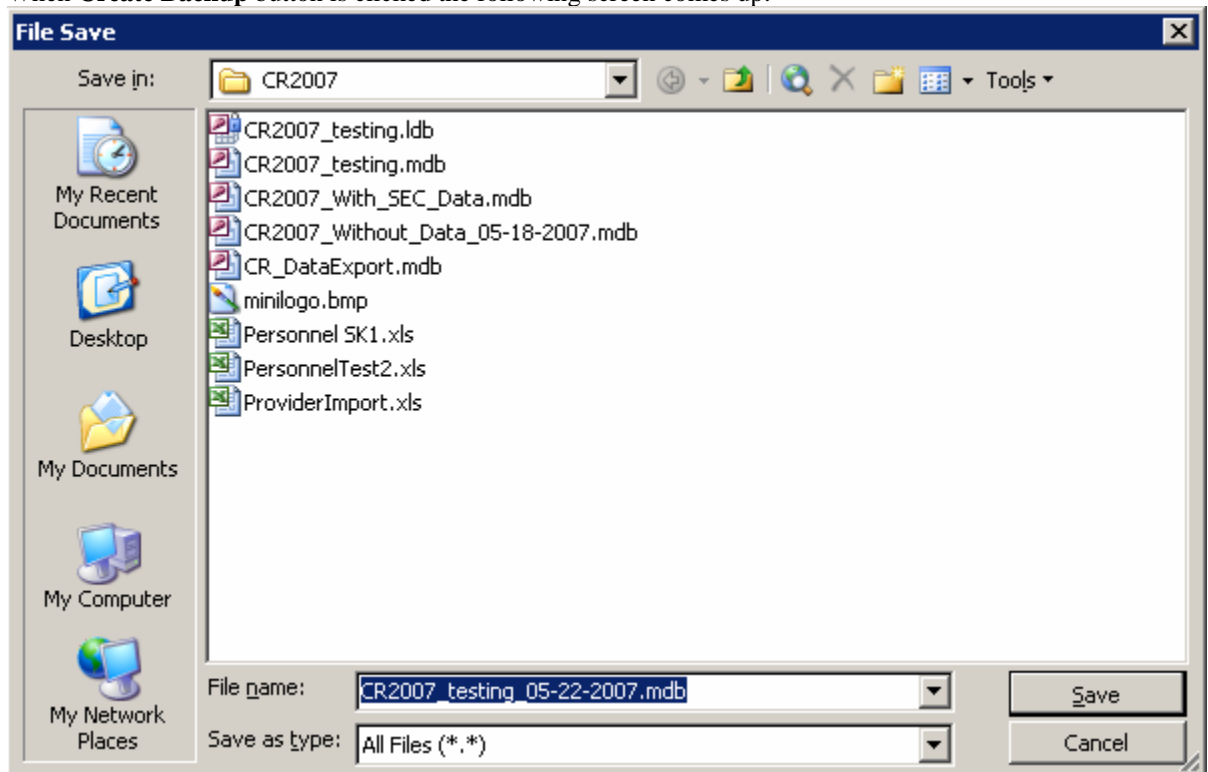
Using the "Save in" box at the top of the screen to change the location of where to save the backup file. Also look in the "File name" box at the bottom of the screen. It automatically gives the back up file a name. The name is the original file name with an underscore and the date that the file was created, unless changed it to something else. Click the **Save** button and the program and data are backup

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COST CENTER EXPENSES, Continued

Back on page 8, the following screen was shown and explained the items in the blue margin on the left were links to other data entry screens to the cost report but there were one or two others to be discussed later. We are going to discuss them now. The one currently showing on this screen is called **Service Objectives.** When clicking on this link, the following screen will come up.

This **Service Objectives** screen shows all of the valid services objectives or bill codes that pertain to the cost report. On the right hand side is the column labeled "Exempt from Admin" with a check box for each service objective/bill code line. If for some reason a service objective/bill code needs to be exempt from administrative costs being added to it, then please put a check in the box beside the code and explain on the Notes worksheet (Form 11 of the Supplemental workbook, Appendix G) the reason why administrative costs should not be included with the service(s) marked here. NOTE: This code will be exempt from administration for the whole database, not just for one cost center.

Remember back on the Main Menu screen there were two check boxes, one for Private Provider and one for LME. As a reminder, here is a copy of that screen.

As shown in this example, the check box beside LME is marked. When this check box is marked the following **Cost Center Expenses** screen shows the last link in the blue margin is now available. A picture of that screen is below.

The last link now in the blue margin is System Management. This link will only come up if the LME check box on the Main Menu is marked. If the Private Provider check box is marked then the Cost Center Expense screen will look like the one shown on page 24. When the **System Management** link is clicked, it will bring up a screen that looks like this:

Systems Management

Period	QMPs	Claims Processing	Other Non Capital Expenditures	Depreciation & Other Costs	Total
Jul 2006					
Aug 2006					
Sep 2006					
Oct 2006					
Nov 2006					
Dec 2006					
Jan 2007					
Feb 2007					
Mar 2007					
Apr 2007					
May 2007					
Jun 2007	0.00	0.00	0.00	0.00	0.00
Totals	0.00	0.00	0.00	0.00	0.00

The columns shown are for each of the four parts of the Monthly LME Report of Expenditures report. Please put into each column for each month the amounts shown on your monthly report. This will print out on a report shown on the reports menu.

On the right side of the screen it there is also a "System Management Cost Center" check box to be checked if the cost center name is different.

WHO TO CALL FOR HELP

For questions or problems regarding what items go where on the Cost Report application, or have technical questions on the application, and need immediate help, call Mike Thompson at the **DHHS Office of the Controller, Rate Setting Branch.**

Rate Setting:	**(919) 855-3681**	**Mike Thompson**
	(919) 855-3680	**Susan Kesler**

You can e-mail these individuals at {Firstname.LastName@ncmail.net}

APPENDICES